



2020 CHART OF ACCOUNTS
ACCOUNT CODES

Current as at: 16-MAR-2020

Account Type Hierarchy:

Level 1 Account Type Category

Level 2 Account Type Code

Account Code Hierarchy:

Level 1 Account Category Code

Level 2 Account Item Code

Level 3 Account Sub-Item Code

Transactions may only be processed on a code that allows data entry. Data-enterability is indicated in the right-hand column. Codes which may not be used for data entry (ie only used for Inquiry/Reporting purposes) are indicated with 'N'. Codes which may only be used for budget entries (not for Year to Date entries) are indicated with 'B'.

There is a 2-digit Level 1 Account Code for each income and expenditure category. These Level 1 codes are the level at which budget is normally recorded on the system.

In some categories there are Level 3 codes as well as Level 2 codes. The Level 2 Account Code is preferred for the coding of transactions, to reduce the size of reports and simplify the monitoring of financial results. Level 3 codes may be used if the further detail is required for budget management or reporting purposes.

Transactions in level 2 and 3 Account Codes are sub-totalled up to the level 1 Account of the category, for available balance calculation and reporting purposes.

2020 CHART OF ACCOUNTS - ACCOUNT CODES

EXTERNAL TYPE			INTERNAL TYPE	NORMAL BALANCE Debit / Credit
10		Salaries & On-costs	60	D
	11	Academic Salaries	60	D
	12	General Salaries	60	D
20		Non-Salary Expenditure	70	D
	22	Books & Periodicals	70	D
	23	Capital Development Projects	70	D
	25	Buildings & Grounds Services	70	D
	30	Communications	70	D
	32	Energy	70	D
	33	Fees for Services Rendered	70	D
	35	Advertising, Marketing, Promotion	70	D
	38	Insurance	70	D
	39	Motor Vehicle Expenses	70	D
	40	Stores & Provisions	70	D
	44	Asset Purchases	70	D
	45	Travel	70	D
	47	Miscellaneous	70	D
	48	Depreciation	70	D
	49	Budget Balance	70	D
80		Interfund transfers	80	D
	81	Balances Carried Forward	80	D
50		Income	50	C
	51	Grants Income	50	C
	52	Fee Income	50	C
	60	Other Income Sources	50	C
	67	Internal Distributions	50	C
		Balance Sheet Items		
AA		Assets	10	D
	AC	Current Assets	10	D
	AN	Non-Current Assets	10	D
LL		Liabilities	20	C
	LC	Current Liabilities	20	C
	LN	Non-Current Liabilities	20	C
MM		Control Accounts	30	D
	MC	Master Control Accounts	30	D
RR		Retained Earnings	40	C
	RE	Retained Earnings	40	C

2020 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
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N = Non-Enterable
B = Budget only

SALARY EXPENDITURE

10	Academic Salaries		B
	100 Academic Salaries (Establishment)		
	102 Casual Academic Salaries		
	103 Academic Holiday Pay on Termination		
	104 Academic Long Service Leave		
	105 Academic Lump Sum on Termination		
	106 Academic Annual Leave taken		
	108 Acad Salary Secondments & Services		
	119X Int Jnl Tfr - Academic Salaries (<i>Internal Journal Transfer Only</i>)		
	157 Superannuation - Academic		B
	158 Superannuation Guarantee - Academic		
	159 Other Superannuation - Academic		
	170 On-Costs - Academic		B
	171 Payroll Tax - Academic		
	172 Workers Comp Insurance - Academic		
	190 Provisions - Academic		N
	191 Basic Benefit Provision - Academic		
	192 LSL Provision - Academic		
	193 Super. Deferred Liab. - Academic		
	199 Rec. Leave Provision - Academic		
	1931 Defined Benefit Shortfall Pmts-Acad		
12	General Salaries		B
	120 General Salaries (Establishment)		
	122 Casual Assistance		
	123 Overtime		
	124 General Holiday Pay on Termination		
	125 General Long Service Leave		
	126 General Annual Leave taken		
	129 General Lump Sum on Termination		
	130 General Salary Secondments & Services		
	134 General Salary Offset (<i>Finance use only</i>)		
	139X Int Jnl Tfr - General Salaries (<i>Internal Journal Transfer Only</i>)		
	140X Recovery of Capitalised Salaries (<i>DFM Use Only</i>)		
	162 Superannuation Guarantee Offset (<i>Finance use only</i>)		
	163 Other Superannuation Offset (<i>Finance use only</i>)		
	167 Superannuation - General		B
	160 Superannuation Guarantee - General		
	161 Other Superannuation - General		
	173 On-Costs - General		B
	174 Payroll Tax - General		
	175 Workers Comp Insurance - General		
	176 Other Oncosts Offset (<i>Finance use only</i>)		
	194 Provisions - General		N
	195 Basic Benefit Provision - General		
	196 LSL Provision - General		
	197 Rec. Leave Provision - General		
	198 Super. Deferred Liability - General		
	1981 Defined Benefit Shortfall Pmts-Gen		
A65	Salary Budget Balance	<u>(Internal transactions only)</u>	B

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1	2	3	4	5
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NON-SALARY EXPENDITURE

22	Library Materials	<u>(Library Use Only)</u>	B
221	Library Materials - Non-Recurrent (Library Use Only)		
222	Library Materials - Recurrent (Library Use Only)		
223	Evidence Based Acquisitions (Library Use Only)		
224	Library Binding (Library use only)		
225	Library Materials - Prepay (Library use only)		
229X	Int Jnl Tfr - Library Materials (Internal Journal Transfer Only)		
23	Capital Development Projects	<u>(Facilities Management Use Only)</u>	B
230	Capital Assets & Equip (>\$10,000)		
231	Consultants, Design Fees & Proj Mgt		
232	Construction		
233	Minor & Miscellaneous Ex (<\$10,000)		
234	Services & Infrastructure		
231X	Int Jnl Tfr - Cap Development Proj (Internal Journal Transfer Only)		
25	Buildings & Grounds Services		B
249	Minor Building Works		
250	Refurbishment		
251	Improvements		
252	Construction		
253	Carpentry		
254	Cleaning		
255	Communications Cable Plant		
256	Concretework		
257	Electrical		
258	Excavations		
259	Fitments		
260	Floor & Window Coverings		
261	Keys		
262	Landscape Development		
263	Lifts		
264	Mechanical		
265	Other Facility Services		
266	Painter		
267	Plumbing & Drainage		
269	Rented Premises		
270	Roads & Carparks		
271	Signs		
272	Structural Steel		
274	Sewerage		
275	Waste Disposal		
276	Water		
277	Weed & Pest Control		
279	Fire Detection & Protection		
280	Farm Maintenance		
282	Residences & Catering Maintenance		
283	Consultancy - Design & Construction		
284	Security Systems		
285	Occ Health & Safety		
299X	Int Jnl Tfr - Bldgs & Grounds (Internal Journal Transfer Only)		
30	Communications		B
300	Courier		
301	Postage		
308	Telephone/Data Equipmt Installation		
309	Phone/Data/Video Calls		
303	Data Transmission		
304	Telephone Calls/Fax Charges		
310	Phone/Data/Video Rental		
302	Data Services & Equipment Rental		
305	Telephone Services & Equip Rental		
306	Video Services & Equipment Rental		
318X	Int Jnl Tfr - Courier & Postage (Internal Journal Transfer Only)		
319X	Int Jnl Tfr - Communications (Internal Journal Transfer Only)		

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1	2	3	4	5	
32	Energy				
	321	Electricity			
	322	Gas			
	324	Other Energy Sources			
	329X	Int Jnl Tfr - Energy (Internal Journal Transfer Only)			
33	Fees for Services Rendered				B
	335	Conference/Meeting Services & Fees			N
		362 Catering - Meetings/Conferences			
		342 Conference/Seminar Fees (No Travel)			
		4509 Domestic Conference Fee (with Travel)			
		4528 International Conference Fee			
	336	Financial Services			N
		340 Auditors Fees			
		341 Bank Charges			
		351 Legal & Debt Collection Fees			
		364 Late Payment Interest/Penalty			
		366 Loan Interest Expense			
		379 Impairment Fin Assets Gain/Loss			
		384 Impairment of Available-For-Sale Fixed Asset			
		385 Contract Tuition Services			
		387 Finance Lease Interest			
	337	Information Services			N
		349 Information Searches			
		350 Inter Library Loans			
		359 Hosted Library Solutions			
	338	Licences/M'ships/Levies/Regos			N
		352 Levies			
		354 Membership Fees			
		356 Registration/Transfer/Licence Fees			
		388 IT Systems Licence Fees			
	339	Staff Services			N
		353 Medical Examinations			
		358 Staff Removal Expenses			
		367 RTW Service - Academic			
		368 RTW Service - General			
	363	Other Services			N
		343 Consultants			
		369 Contract Cleaning Labour Hire			
		344 Contracts			
		345 Copyright/Royalties			
		347 Graphic Design			
		348 Hire/Lease Expenses			
		355 Photography			
		357 Selling Expenses and Commissions			
		360 Other Services Rendered			
		365 Design Consultants			
	371	Student Placement Fees			N
		372 Placement Fees			
		373 Student Visa Fees - CSU Global			
	361X	Int Jnl Tfr - Infrastructure Levy (Internal Journal Transfer Only)			
	374X	Int Jnl Tfr - CSU Travel Service Fee (Internal Journal Transfer Only)			
	375X	Recovery of Capitalised Overheads (DFM Use Only)			
	376X	Int Jnl Tfr - Hire & Lease Expenses (Internal Journal Transfer Only)			
	377X	Int Jnl Tfr -Train,Wshop & Conf Fee (Internal Journal Transfer Only)			
	378X	Int Jnl Tfr -Fees for Service-Other (Internal Journal Transfer Only)			
	379X	Int Jnl Tfr - Uni Fees for Services (Internal Journal Transfer Only)			
	380X	Int Jnl Tfr - External Proj Margin (Internal Journal Transfer Only)			
35	Advertising, Marketing, Promotion				B
	330	Advertising, Marketing, Promotion			N
		331 Corporate Advertising			
		332 Course Advertising			
		333 Staff Appointment Advertising			
		334 Other Advertising			
		370 Advertising Promotional Material			
	419X	Int Jnl Tfr - Advert, Market, Promo (Internal Journal Transfer Only)			

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1	2	3	4	5	
38	Insurance				N = Non-Enterable
	380	Insurance Claims Excess			B = Budget only
	381	Insurance Claims W/C Excess			B
	382	Insurance Premiums (except M/V)			
	383	Insurance Costs - below Excess			
	386	Student Medical Insurance			
	389X	Int Jnl Tfr - Insurance (Internal Journal Transfer Only)			
39	Motor Vehicle Expenses				B
	390	Accident Repairs			
	391	Petrol, Oil & Lubricants			
	392	Service Vehicle Usage			
	393	Vehicle Insurance			
	394	Vehicle Maintenance			
	395	Vehicle Registrations			
	399X	Int Jnl Tfr - Motor Vehicles (Internal Journal Transfer Only)			
40	Stores & Provisions				B
	400	Consumables/Copying			N
		442 Chemicals			
		411 Cleaning Materials			
		412 Crockery, Cutlery & Linen			
		409 Laboratory Animals			
		420 Other Consumables			
		421 Packaging Materials			
		448 Pharmaceuticals/Therapeutics			
		422 Photocopying			
		424 Protective Clothing/Uniforms			
		444 Reference Publications/Resources			
		435 Stationery & Office Supplies			
	401	Equipment Purchases & Maintenance			N
		410 Disposed Asset Expense			
		428 Furniture & Fittings (<\$10,000)			
		419 Maintenance of Assets & Minor Equip			
		430 Minor Computer Software (< \$10,000)			
		431 Minor Equipment (< \$10,000)			
		405 Portable & Attractive Items <\$10,000			
		445 Service Contracts for Equipment			
	402	Farm Expenses			N
		413 Fertilizer			
		417 Livestock Feed			
		429 Livestock Purchases			
		443 Livestock Health			
		446 Seed			
	403	Hospitality			
		415 Gifts			
		441 Meals/Entertainment			
	404	Printing & Binding			N
		423 Printing & Binding On Campus			
		447 Printing & Binding Off Campus			
	414	Freight Expense			
	416	Laundry			
	436	Radioactive Material			
	433	Trading Stock			
	433X	Int Jnl Tfr - Trading Stock (Internal Journal Transfer Only)			
	437X	Int Jnl Tfr - Uni Printing (Internal Journal Transfer Only)			
	438X	Int Jnl Tfr - Uni Lab & Comp Stores (Internal Journal Transfer Only)			
	439X	Int Jnl Tfr - Stores & Provisions (Internal Journal Transfer Only)			
44	Asset Purchases (costing over \$10,000):				B
	418	Library Collection (Finance Use Only)			
	426	Computer Software (> \$10,000)			
	427	Plant & Equipment (> \$10,000)			
	434	Works of Art			
	437	Motor Vehicles			
	438	Land			
	439	Buildings			
	449	Infrastructure			

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1	2	3	4	5	
					N = Non-Enterable
					B = Budget only
					B
45	Travel				
	4500	Domestic & NZ Travel			B
		4501 Domestic Accommodation			
		4502 Domestic Airfares			
		4503 Domestic Meal Allowance			
		4504 Domestic Incidental Travel Expenses			
		4505 Domestic Taxi Train Bus Parking			
		4506 Domestic Vehicle Hire			
		4507 University Vehicle			
		4510 Domestic Single Day Meal Allowance			
		4508 Private Vehicle Use			
		4511 Novated Vehicle Use			
	4520	International Travel			B
		4521 International Accommodation			
		4522 International Airfares			
		4523 International Meal Allowance			
		4524 International Incidental Travel Exp			
		4525 International Taxi Train Bus Parking			
		4526 International Vehicle Hire			
		4527 Global Assistance			
	4550	Other Travel			B
		452 Travel Grant for Special Studies			
		457 Staff Recruitment Travel			
		460 Dependant Care Allowance			
	4610	Student Travel			B
		461 Student Travel - Transport			
		462 Student Travel - Accommodation			
		463 Student Travel - Meals/Incidentals			
		464 Student Travel - Grant/S'ship			
		465 Student Travel - International			
	4670	Internal Travel Transfers			B
		467X Int Jnl Tfr - University Vehicle			
		468X Int Jnl Tfr - Domestic Travel Exp			
		469X Int Jnl Tfr-International Travel Exp			
47	Miscellaneous				B
	471	Doubtful Debts (Finance Use Only)			
	472	Subsidies			
	473	Scholarships/Prizes			
	474	Student Assistance Loan Allocations			
	475	Bad Debts Written Off			
	477	Loss on Sale of Financial Asset (Finance Use Only)			
	478	Foreign Exchange Loss/Gain (Finance Use Only)			
	479	Input Taxed Supplies (Finance Use Only)			
	480	Student Honoraria			
	481	Sponsorship/Donation			
	482	Contracts Third Party Research Grants (Research Use Only)			
	492	Scholarship Stipend Payments - Research			
	484	Interest Rate Swap Gain/Loss			
	485	Taxation Expense			
	489X	Int Jnl Tfr - Scholarships & Prizes (Internal Journal Transfer Only)			
48	Depreciation (Finance Use Only)				B
	470	Depreciation Expense			
	486	Library Depreciation			
	487	Software Amortisation			
	488	Plant & Equip Depreciation			
	493	Plant & Equip-Right of use LA Deprn			
	489	Motor Vehicle Depreciation			
	490	Building Depreciation			
	494	Buildings -Right of use LA Deprn			
	491	Infrastructure Depreciation			
	495	Infrastructure -Right of use LA Deprn			
B65	Budget Balance				<u>(Internal transactions only)</u>
					B
	INCOME				
5100	Grants Income				B

2020 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
	50	Grants Income			N = Non-Enterable B = Budget only B
		501 Australian Govt Operating Grants			
		502 Australian Govt HECS Trust Fund			
		507 Australian Govt FEE HELP			
		508 Australian Govt EDUCATION Research Grants			
		509 Australian Govt HESA Scholarships			
		510 AustralianGovt Miscellaneous Grants			
		511 Australian Govt HEPPP Funding			
		512 Austn Govt Indigenous Staff Scholarships			
		513 Australian Govt SA-HELP Advance			
		514 Aust Govt-Unfunded Super Assistance			
		516 Aust Govt-Capital-MurrayDarling Med			
	52	Other Grant Income			B
		503 Other Commonwealth Grants			
		504 State Grants			
		505 Other Grants			
		515 State Govt-Unfunded Super Assistnce			
		517 StateGovt-Capital-Port Maquarie Stage 2			
	53	Research Grant Income			B
		5061 Australian Govt Research Grants			
		5062 State & Local Govt Research Grants			
		5063 Non-Govt Research Grants			
		5064 Contracts - Research			
		5065 Collaborator Grants - Research			
		5066 Scholarship stipend Grants - Research			
	54	Fees & Charges - HECS Student			B
		520 Higher Ed. Contrib. Scheme (HECS)			
5200		Fee Income			B
	55	Fees & Charges - Tuition			B
		522 Full Fee Onshore Crs (Regnl Campus)			
		523 Full Fee Offshore/Non-Regnl Campus			
		524 Post Graduate Award Course Fees			
		525 Non-Credit (Cont. Ed.) Course Fees			
		526 Associate Student Fees			
		546 Fee Paying UG Award Course Fees			
		549 Fee Paying Employer Reserved Course Fees			
	56	Fees & Charges - Residences			B
		527 FullTime Student Accommodation Fees			
		528 Res School Accommodation Fees			
		529 Residences Applic'n/Acceptance Fees			
		530 Miscellaneous Accommodation Fees			
		535 Conference / Function Charges			
	57	Fees & Charges - Other			B
		531 Other Student Fees			
		532 Workshop Fees			
		533 Fees for Services Rendered			
		534 Miscellaneous Fees			
		536 Debt Recovery Charges			
		537 Overseas Student Health Cover Chrgs			
		538 Parking Fines			
		539 Staff Fees / Charges			
		540 Subpoena Charges			
		541 Miscellaneous Fines / Charges			
		542 Freedom Of Information Charges			
		543 CSU Global Contribution			
		545 Security Fees			
		547 Membership Fees			
		548 Ticket sales			
	58	Fees & Charges - Amenities			B
		521 Student Services and Amenities Fee			
5300		Other Income Sources			B
	59	Sales Income			B
		560 Sales of Trading Stock			
		562 Proceeds From Sale of Assets			
		563 Other Sales			
		564 Gain on Sale of Financial Asset (Finance Use Only)			

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1	2	3	4	5	
		565	Sales of Utilities and Services		
		566	Sales of Minor Equipment		
		567	Central Stores Sales		
		568	Freight on Sales - Online Shop		
60			Other Income		B
		582	Affiliated Bodies Reimbursement		
		575	Agistment Income		
		595	Bad Debts Recovered		
		577	Consultancies		
		579	Contracts - non-Research/Consultant		
		580	Capital Contributions		
		581	Commissions & Bounties		
		583	Deferred Super Govt Contributions		
		584	Donations		
		585	Equipment & Facilities Rental		
		592	Fair Value Gains/Losses		
		598	Fuel Rebate		
		599	Income Not Received (Finance System Use Only)		
		593	Insurance Reimbursements		
		597	Other External Reimbursement		
		574	Research Support Income		
		596	Royalties/Trademarks/Licences		
		594	Salary Reimbursements		
		587	Scholarships / Prizes		
		588	Student Assistance Loans Repayments		
		573	Student Health Cover		
		589	Subscriptions		
		591	Travel Reimbursements		
		5910	Travel Allowance Reimbursements		
61			Investment Income		B
		571	Dividends		
		576	Investment Distribution Income		
		586	Interest Earnings		
6000			Internal Distributions		B
	62		Internal Recoveries	<u>(Internal transactions only)</u>	B
		600	Recovery of Academic Salary Costs		
		601	Recovery of General Salary Costs		
		602	Recovery of Library Materials		
		603	Recovery of Cap Development Proj		
		627	Recovery of Build & Ground Services		N
		617	Recovery of Res/Cat Maintenance costs		
		622	Recovery of Water/Waste & Sewerage		
		623	Recovery of Res/Cat Water/Waste/Sewerage		
		604	Recovery of Communications Costs		N
		605	Recovery of Data Services		
		606	Recovery of Telephone Call Services		
		607	Recovery of Video Services		
		608	Recovery of Other Communications		
		616	Recov Telephone Services & Equipmnt		
		626	Recovery of Courier & Postage		
		609	Recovery of Energy Costs		
		610	Recovery of Fees for Services		
		611	Recovery of Insurance Costs		
		612	Recovery of Motor Vehicles Costs		
		613	Recovery of Stores & Provisions		
		614	Recovery of Travel Costs		
		615	Recovery of Scholarships & Prizes		
		620	Recovery of External Project Margin		
		628	Recovery of Advert, Market, Promo		
		629	Recovery of Trading Stock		
	63		Internal Grant Income Distributed	<u>(Internal transactions only)</u>	B
		6301	CGS Students		
		6302	Australian Govt Grant Allocations		
	64		Internal Income Earned	<u>(Internal transactions only)</u>	B

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1	2	3	4	5		
66	Internal Distributions Research				<u>(Internal transactions only)</u>	N = Non-Enterable B = Budget only
	639	University Research Fund Allocation				B
67	Internal Income Distributed				<u>(Internal transactions only)</u>	B
	637	Development Fund Allocations				
	640	Funding Re-allocation				
	642	Funding Re-allocation Distributions (Finance Use Only)				
68	Internal Student Income Earned				<u>(Internal transactions only)</u>	B
	6303	Fee-Paying Overseas Students				
	6304	Fee-Paying Postgraduate Students				
	6305	Fee-Paying Undergraduate Students				
	6306	Non-Award Students				
	6307	Employer Reserved Students				
	6308	RTS Students				
65	Clearing Accounts-Internal Recovery				<u>(Internal transactions only)</u>	N
	654	Concept Suspense				
	717	CSU No. 2 Bank Account				
	719	Creditor EFT Returns Clearing				
	722	Salaries Suspense				
	723	Suspense				
	724	Unclaimed Moneys				
	726	Out of Pocket Exp EFT Returns Clearing				
	731	Bank Direct Deposit Clearing				
	732	Choice of Fund - Employer Super				
	734	Employer Super Clearing - TESS Basic B				
	735	Employer Super Clearing - TESS SGC				
	736	Employer Super Clearing - SASS				
	737	Employer Super Clearing - SSAU				
	738	Employer Super Clearing - SSF				
	740	AR Manual Cheques Clearing				
	766	PG Scholarships - Clearing				
	767	Foundation Scholarships Clearing				
	771	Third Party A/R Clearing				
	773	Temporary Cash Advances Clearing				
	774	BPAY Payments				
	775	A/R Payments Clearing				
	778	Bad Debts Clearing				
	783	Clearing - ATO - GST				
	789	Travelex Cash Passport Clearing				
	790	Studnt Clubs Cash Passport Clearing				
	799	Web Payments				
	7991	Online Shop - BPoint (Visa/M-Card)				
	7992	Online Shop - PayPal				
	7993	Online Shop - CSU Card				
	800	CSU Card Clearing				
	801	Private Expense Travel Card				
	802	Promaster Travel Cards				
	803	Promaster Purchase Cards				
	805	UniSuper Refunded Contributions				
	806	Purchase Leave				
	807	Paid Parental Leave				
	809	Multi Function Devices Clearing				
	810	Promaster Online Payments Clearing				
	812	CSU Travel Clearing				
	813	Private Expense Purchase Card				
	822	NSW State Superannuation Fund				
	824	State Authorities Super Scheme				
	825	Super Scheme for Aust Universities				
	826	TESS Voluntary Contributions				
	879	Motor Veh Salary Deduct - Executive				
	880	Australian Taxation Office				
	885	Repayments to Accounts				
	886	Recoup - Salary Packaging				
	888	Non Attendance Period - Catering				
	892	Salary Debtors				
	899	Police Students' Residences Fee				

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1	2	3	4	5		
		8990	Clearing Accounts Contra A/c			
C65	Budget Balance				<u>(Internal transactions only)</u>	B
INTERFUND TRANSFERS						
8000	Balances Carried Forward					N
	8100	Balances Carried Forward (Finance Use Only)				
	8200	Re-allocate Balance Carried Forward				
CLEARING & SALARY ACCOUNTS (Operating Ledger-Finance Use Only)						
BALANCE SHEET ITEMS						
AC	Current Assets					N
	6100	Cash and Cash Equivalents				N
		650	Cash at Bank			
		651	Cash on Hand			
		653	Term Deposits < 3 Months			
		6533	Macq Cash Management - Foundation			
		6534	Macq Cash Management - CSU Long			
		6535	Macq Cash Management - CSU Medium			
	6200	Receivables				N
		655	Accrued Income			
		656	Prepaid Expenditure			
		658	A/R - Operations (System Use Only)			
		6581	AR Unrealised FOREX			
		6582	AR Income In Advance Offset			
		6583	AR Other Entities			
		6584	Govt Contribution-Higher Edu Super			
		6585	PRT Defined Benefits Super CA			
		661	Other Debtors			
		662	Other Debtor - ATO			
		660	Student Loans Due			
		665	GST Input Credit			
		936	Provision for Doubtful Debts			
		707	Unapplied Receipts (Sys Use Only)			
		7071	Unreceipted deposits			
		710	Returned Chqs Clearg (Sys Use Only)			
		711	GST Collected			
	6300	Inventories				N
		652	Inventories - Stock on Hand			
		663	Inventory Transfer In/Out (Sys Use Only)			
	6400	Other Financial Assets				N
		6410	Term Deposits > 3 Months-SHORT			
		6420	Investments Maturing < 12 Months			
		6430	Investments - Trading (CSF)			
		6440	Term Deposits > 3 Months- MED			
		6450	Term Deposits > 3 Months- LONG			
	6500	NCA & Disposal Groups Classified as Held for Sale				N
		6691	Avail-For-Sale Fixed Assets			
	6550	Other Non-Financial Assets				N
		6551	Unexpired Lease Charges			
		6552	Current Prepaid Lease			
AN	Non-Current Assets					N
	6600	Receivables				N
		678	Govts Contrib Empl Acc Entitlements			
		692	PRT Defined Benefits Super NCA			

2020 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
		942	Allowance for Impairment		
6700			Other Financial Assets		N
		670	Investments - Long > 4 Years		
		6720	Investments - Equities		
		6730	Investments - Medium 1 - 4 Years		
6800			Property, Plant & Equipment		N
		671	Land		
		675	Works of Art		
		943	SGARA's		
		682	Buildings - Book Value		N
		672	Buildings - Complete		
		716	Buildings - WIP		
		930	Buildings - Accum Depn		
		683	Motor Vehicles - Book Value		N
		673	Motor Vehicles		
		931	Motor Vehicles - Accum Depn		
		684	Plant & Equipment - Book Value		N
		674	Plant & Equipment > \$10,000		
		932	Plant & Equipment - Accum Depn		
		686	Library Collection - Book Value		N
		679	Library Collection		
		937	Library Collection - Accum Depn		
		688	Infrastructure - Book Value		N
		689	Infrastructure - Complete		
		759	Infrastructure - WIP		
		944	Infrastructure - Accum Depn		
6900			Intangible Assets		N
		685	Computer Software - Book Value		N
		676	Computer Software > \$10,000		
		933	Computer Software - Accum Depn		
		760	Computer Software - WIP		
		690	Other Intangible Assets		N
		691	Other Intangible Assets > \$10,000		
		945	Other Intangible - Accum Impairment		
		946	Other Intangible - Accum Depn		
6950			Other Non-Financial Assets		N
		6951	Unexpired Lease Charges		
		6952	Non Current Prepaid Lease		
6960			Right of Use - Leased Assets		N
		6953	Right of Use Leased Assets – Land		
		6954	Right of Use Leased Assets – Buildings		
		6955	Right of Use Leased Assets – Plant & Equipment		
		6956	Right of Use Leased Assets – Buildings - Accum Depn		
		6957	Right of Use Leased Assets – Plant & Equip - Accum Depn		
		6958	Right of Use Leased Assets – Infrastructure		
		6959	Right of Use Leased Assets – Infrastructure - Accum Depn		
LC			Current Liabilities		N
	7100		Trade & Other Payables		N
		700	Accounts Payable - Accruals		
		704	A/P - Operations (System Use Only)		
		705	Currency Exchng - (System Use Only)		
		706	A/P Clearing (System Use Only)		
		714	OS-HELP Liability		
		659	Cash on Claim (Sys Use Only)		
		7000	Clearing Account - Curr Liabilities		
		7101	Current Taxation Payable		
	7200		Provisions		N
		7201	Employee Provisions		N
		702	Provision for Accrued Rec Leave (CL)		

2020 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5	
			934	Provision for Accrued LSL (CL)	
			938	Provision for Employee Entitlement Oncosts (CL)	
	7203			Other Current Provisions	N
			761	PRT Defined Benefits Super CL	
			762	Defined Benefit Super Obligations	
			763	Leasing - Make Good Obligations	
	7300			Other Liabilities	N
			701	Income Received in Advance	
			703	Refundable Deposits	
			708	Deposits Suspense (Sys Use Only)	
			758	Interest Rate Swap	
			720	CSU Card - Retail Outlets Clearing	
	7350			Borrowings	N
			7351	Finance Lease Liability	
			7352	Westpac Loan Payable	
			7353	CBA Solar 2 Loan Payable	
			7354	CBA Residential Loan Payable	
LN				Non-Current Liabilities	N
	7500			Borrowings	N
			941	Residential Loan Payable	
			7501	Finance Lease Liability	
			7502	Westpac Loan Payable	
			7503	CBA Solar 2 Loan Payable	
	7600			Provisions	N
			7601	Employee Provisions	N
			7610	Provision for Accrued Rec Leave (NCL)	
			7620	Provision for Accrued LSL (NCL)	
			7630	Provision for Employee Entitlement Oncosts (NCL)	
		7602		Other Non-Current Provisions	N
			935	Provision for Deferred Super	
			948	PRT Defined Benefits Super NCL	
MC				Master Control Accounts	N
	9100			Current Year Earnings	N
			957	Expenditure Control	
			962	Revenue Control	
			963	Transfer Control	
	9200			Budget Current Year Earnings	N
			951	Budgeted Change to Fund Balance	
			952	Budgeted Expenditure Control	
			953	Budgeted Revenue Control	
			954	Budgeted Transfer Control	
	9300			Encumbrance	N
			955	Encumbrance Control	
			956	Encumbrance Reserve	
	9400			Budget Reservation Control	N
			950	Budget Reservation Control	
			958	Offset - Budget Reservation Control	
	9500			Prior Year	N
			959	Prior Year Budgeted Change Fund Bal	
			960	Prior Year Budgeted Expense Control	
			961	Prior Year Encumbrance Reserve	
			964	Prior Year Revenue Control	
			965	Prior Year Budgeted Revenue Control	
			966	Prior Year Expenditure Control	
			967	Prior Year Transfer Control	
			968	Prior Year Budgeted Transfer Control	
			969	Prior Year Encumbrance Control	

2020 CHART OF ACCOUNTS - ACCOUNT CODES

1	2	3	4	5
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N = Non-Enterable
B = Budget only

RE	Retained Earnings				
	9800	Reserves			N
		989 FVOCI Fin Asset Revaluation Reserve			N
		991 Asset Revaluation Reserve			
		992 Asset Capitalisation Equity			
		993 Foreign Exchange Translation Reserve			
		995 FVOCI Disposed Fin Asset Reserve			
	9900	Retained Earnings			N
		990 Accumulated Funds			
		994 Settlement Sum (CSF)			